



3015 (02-09-04)

ANNUAL REPORT

OF

Name: HUSTLER WATER UTILITY

Principal Office: MAIN STREET
P.O. BOX 176
HUSTLER, WI 54637-0214

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I JOYCE DUESCHER of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

VILLAGE CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HUSTLER WATER UTILITY**Utility Address:** MAIN STREET

P.O. BOX 176

HUSTLER, WI 54637-0214

When was utility organized? 4/5/1993**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JOYCE DUESCHER**Title:** VILLAGE CLERK**Office Address:**

MAIN STREET

P.O. BOX 214

HUSTLER, WI 54637

Telephone: (608) 427 - 6575**Fax Number:** (608) 427 - 3700**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: DEBRA WELCH**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** CLIFTON GUNDERSON LLP

435 JULIE STREET

P.O. BOX 547

TOMAH, WI 54660

Telephone: (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:** debra.welch@cliftoncpa.com

President, chairman, or head of utility commission/board or committee:

Name: DEAN DUESCHER**Title:** VILLAGE PRESIDENT**Office Address:**

CHURCH STREET

HUSTLER, WI 54637

Telephone: (608) 427 - 6575**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR VERNE ARNDT**Title:** WATER OPERATOR**Office Address:**

MAIN STREET

P.O. BOX 214

HUSTLER, WI 54637

Telephone: (608) 427 - 3389**Fax Number:****E-mail Address:**

Name of utility commission/committee: RAN BY VILLAGE BOARD

Names of members of utility commission/committee:

MR TOM ARNDT

MS CINDY COSTELLO

MR DEAN DUESCHER, VILLAGE PRESIDENT

MR LOUIS LAWRENCE

MR NATE LEE

MR WILLIAM MEEHAM

MR MIKE ROSIER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	34,174	32,285	1
Operating Expenses:			
Operation and Maintenance Expense (401)	14,412	15,117	2
Depreciation Expense (403)	18,151	18,140	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,669	1,635	5
Total Operating Expenses	34,232	34,892	
Net Operating Income	(58)	(2,607)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(58)	(2,607)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,060	6,603	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,060	6,603	
Total Income	5,002	3,996	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	5,002	3,996	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	720	1,229	13
Amortization of Debt Discount and Expense (428)	546	546	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	1,266	1,775	
Net Income	3,736	2,221	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	33,302	31,081	19
Balance Transferred from Income (433)	3,736	2,221	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	37,038	33,302	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
FROM SPECIAL ASSESSMENTS	464	4
FROM SAVINGS AND TEMPORARY INVESTMENTS	4,596	5
Total (Acct. 419):	5,060	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	34,174	0	0	0	34,174	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	34,174	0	0	0	34,174	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,014,140	1,013,407	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	148,760	130,445	2
Net Utility Plant	865,380	882,962	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	12,107	19,435	6
Special Funds (125)	6,851	9,608	7
Total Other Property and Investments	18,958	29,043	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	94,067	73,980	8
Temporary Cash Investments (132)	70,481	67,420	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	6,887	6,456	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,186	3,186	13
Receivables from Municipality (145)	2,338	4,013	14
Materials and Supplies (150)	491	372	15
Prepayments (165)	0	240	16
Other Current and Accrued Assets (170)	1,952	2,142	17
Total Current and Accrued Assets	173,030	151,437	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	227	773	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	227	773	
Total Assets and Other Debits	1,057,595	1,064,215	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	37,038	33,302	23
Total Proprietary Capital	37,038	33,302	
LONG-TERM DEBT			
Bonds (221)	11,300	22,600	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	11,300	22,600	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	518	1,480	28
Payables to Municipality (233)	2,197	2,066	29
Customer Deposits (235)			30
Taxes Accrued (236)	156	240	31
Interest Accrued (237)	36	79	32
Other Current and Accrued Liabilities (238)	663	576	33
Total Current and Accrued Liabilities	3,570	4,441	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,005,687	1,003,872	38
Total Liabilities and Other Credits	1,057,595	1,064,215	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,014,140	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,014,140	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	148,760	0	0	0	9
Total Accumulated Provision	148,760	0	0	0	
Net Utility Plant	865,380	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	130,445				130,445	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,151				18,151	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	164				164	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	18,315	0	0	0	18,315	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	148,760	0	0	0	148,760	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.82%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	3,186	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>3,186</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	491	372	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	491	372	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
BOND ANTICIPATION NOTE	2,957	546	227	1
Total			<u>227</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SPECIAL ASSESSMENT B BOND	06/29/1994	06/01/2003	4.50%	11,300	1
Total Bonds (Account 221):				11,300	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	240	1
Accruals:		
Charged water department expense	1,669	2
Charged electric department expense		3
Charged sewer department expense	3	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,672	
Taxes paid during year:		
County, state and local taxes	1,085	6
Social Security taxes	643	7
PSC Remainder Assessment	28	8
Other (explain):		
NONE		9
Total payments and other debits	1,756	
Balance end of year	156	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SPECIAL ASSESSMENT B BOND	79	720	763	36	1
Subtotal	79	720	763	36	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	79	720	763	36	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,003,872	0	0	0	0	1,003,872	1
Add credits during year:							
For Services	1,815					1,815	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,005,687	0	0	0	0	1,005,687	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	878,816					878,816	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	12,107	2
Total (Acct. 124):	12,107	
Special Funds (125):		
SPECIAL ASSESSMENT SAVINGS	6,851	3
Total (Acct. 125):	6,851	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,887	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	6,887	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM VILLAGE-DELINQUENT ON TAX ROLL	133	12
DUE FROM VILLAGE TAX FUND-SPECIAL ASSESSMENTS COLLECTED	1,681	13
DUE FROM SEWER-ALLOCATED METER EXPENSES	524	14
Total (Acct. 145):	2,338	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
2002 PROPERTY TAX EQUIVALENT	1,085	18
INSURANCE REIMBURSEMENT DUE VILLAGE	1,022	19
DUE SEWER	90	20
Total (Acct. 233):	2,197	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,013,773	0	0	0	1,013,773	1
Materials and Supplies	431	0	0	0	431	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	139,602	0	0	0	139,602	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,004,779	0	0	0	1,004,779	6
Other (specify):						
NONE					0	7
Average Net Rate Base	(130,177)	0	0	0	(130,177)	
Net Operating Income	(58)	0	0	0	(58)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	35,170	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	35,170	
Net Income		
Net Income	3,736	5
Percent Return on Proprietary Capital	10.62%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

3 NEW SERVICES ADDED DURING THE YEAR.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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Identification and Ownership (Page iv)

VILLAGE BOARD
HUSTLER MUNICIPAL WATER UTILITY
HUSTLER, WISCONSIN

WE HAVE COMPILED HUSTLER MUNICIPAL WATER UTILITY ANNUAL REPORT INCLUDED IN THE ACCOMPANYING PRESCRIBED FORM FOR THE VILLAGE OF HUSTLER, WISCONSIN AS OF DECEMBER 31, 2002 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

OUR COMPILATION WAS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE REPORT REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON IT.

THIS REPORT IS PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THIS REPORT IS NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

CLIFTON GUNDERSON LLP

TOMAH, WISCONSIN
MARCH 15, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	33,830	1
Total Sales of Water	33,830	
Other Operating Revenues		
Forfeited Discounts (470)	190	2
Other Water Revenues (474)	154	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	344	
Total Operating Revenues	34,174	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	9,572	5
General Operating Expenses (680-690)	4,840	6
Total Operation and Maintenance Expenses	14,412	
Other Operating Expenses		
Depreciation Expense (403)	18,151	7
Amortization Expense (404)		8
Taxes (408)	1,669	9
Total Other Operating Expenses	19,820	
Total Operating Expenses	34,232	
NET OPERATING INCOME	(58)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	78	2,586	14,367	4
Commercial	11	2,535	5,969	5
Industrial				6
Total Metered Sales to General Customers (461)	89	5,121	20,336	
Private Fire Protection Service (462)	1		307	7
Public Fire Protection Service (463)	1		12,560	8
Other Sales to Public Authorities (464)	2	142	627	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	93	5,263	33,830	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	6,220	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
BILLED PER RATE SCHEDULE	6,340	4
Total Public Fire Protection Service (463)	12,560	
Forfeited Discounts (470):		
Customer late payment charges	190	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	190	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	154	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	154	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	6,066	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	947	3
Chemicals (630)	1,143	4
Supplies and Expenses (640)	681	5
Repairs of Water Plant (650)	735	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	9,572	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,146	8
Office Supplies and Expenses (681)	794	9
Outside Services Employed (682)	1,725	10
Insurance Expense (684)	1,022	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	153	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	4,840	
Total Operation and Maintenance Expenses	14,412	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		1,085	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3	2
Net property tax equivalent		1,082	
Social Security		559	3
PSC Remainder Assessment		28	4
Other (specify): NONE			5
Total tax expense		1,669	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.237150				3
County tax rate	mills		7.389550				4
Local tax rate	mills		3.081550				5
School tax rate	mills		11.015890				6
Voc. school tax rate	mills		2.865040				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.589180				10
Less: state credit	mills		1.640170				11
Net tax rate	mills		22.949010				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.081550				14
Combined School Tax Rate	mills		13.880930				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.962480				17
Total Tax Rate	mills		24.589180				18
Ratio of Local and School Tax to Total	dec.		0.689835				19
Total tax net of state credit	mills		22.949010				20
Net Local and School Tax Rate	mills		15.831033				21
Utility Plant, Jan. 1	\$	1,013,407	1,013,407				22
Materials & Supplies	\$	372	372				23
Subtotal	\$	1,013,779	1,013,779				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,013,779	1,013,779				26
Assessment Ratio	dec.		0.832300				27
Assessed Value	\$	843,768	843,768				28
Net Local & School Rate	mills		15.831033				29
Tax Equiv. Computed for Current Year	\$	13,358	13,358				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	1,085					32
Tax equiv. for current year (see note 6)	\$	1,085					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	5,187		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	5,187	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,250		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	55,252		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	57,502	0	
PUMPING PLANT			
Land and Land Rights (320)	2,250		12
Structures and Improvements (321)	76,755		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	38,352		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	117,357	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,606		23
Total Water Treatment Plant	4,606	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,500		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			5,187	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	5,187	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,250	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			55,252	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	57,502	
PUMPING PLANT				
Land and Land Rights (320)			2,250	12
Structures and Improvements (321)			76,755	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			38,352	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	117,357	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,606	23
Total Water Treatment Plant	0	0	4,606	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	202,649		26
Transmission and Distribution Mains (343)	477,742		27
Fire Mains (344)	0		28
Services (345)	74,680	733	29
Meters (346)	5,961		30
Hydrants (348)	58,430		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	823,962	733	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	2,779		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,014		38
Other Tangible Property (390)	0		39
Total General Plant	4,793	0	
Total utility plant in service directly assignable	1,013,407	733	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,013,407	733	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			202,649 26
Transmission and Distribution Mains (343)			477,742 27
Fire Mains (344)			0 28
Services (345)			75,413 29
Meters (346)			5,961 30
Hydrants (348)			58,430 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	824,695
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			2,779 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,014 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	4,793
Total utility plant in service directly assignable	0	0	1,014,140
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,014,140

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			408	408	1
February			365	365	2
March			430	430	3
April			499	499	4
May			518	518	5
June			490	490	6
July			524	524	7
August			504	504	8
September			457	457	9
October			469	469	10
November			445	445	11
December			467	467	12
Total annual pumpage	0	0	5,576	5,576	
Less: Water sold				5,263	13
Volume pumped but not sold				313	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				15	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				15	19
Volume pumped but unaccounted for				298	20
Percent of water lost				5%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				30	23
Date of maximum: 8/24/2002					24
Cause of maximum:					25
HUSTLER FEST - COMMUNITY FESTIVAL					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				6	26
Date of minimum: 11/24/2002					27
Total KWH used for pumping for the year				9,526	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
OFF E MAIN	1	227	10	504,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1			1
Location	WELL			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE & BOWLER			5
Year Installed	1994			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	340			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			9
Year Installed	1994			10
Type	ELECTRIC			11
Horsepower	25			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1994		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	130		7
Total capacity in gallons (actual)	25,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	36	0	0	0	36
P	D	6.000	8,490	0	0	0	8,490
M	D	8.000	180	0	0	0	180
P	D	8.000	4,651	0	0	0	4,651
Total Within Municipality			13,357	0	0	0	13,357
Total Utility			13,357	0	0	0	13,357

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	86	3	0	0	89		1
Total Utility		86	3	0	0	89	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	82	0	0	0	82	12	1
0.750	4	0	0	0	4	0	2
1.000	2	0	0	0	2	0	3
2.000	1	0	0	0	1	0	4
4.000	1	0	0	0	1	0	5
Total:	90	0	0	0	90	12	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	71	8	0	1	0	2	82	1
0.750	3	1	0	0	0	0	4	2
1.000	0	1	0	1	0	0	2	3
2.000	0	1	0	0	0	0	1	4
4.000	0	0	0	0	1	0	1	5
Total:	74	11	0	2	1	2	90	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	30				30	2
Total Fire Hydrants	30	0	0	0	30	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	30
Number of distribution system valves end of year:	40
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

THE VILLAGE BOARD AUTHORIZED THE PTE TO EQUAL 3.19% OF THE GROSS RECEIPTS.

Water Services (Page W-16)

THE 3 NEW ADDITIONS WERE INSTALLED BY THE WATER UTILITY AND THE LAND OWNERS WERE CHARGED \$605 EACH PER THE PSC RATE FILE.
